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rejected articles returned they must in all cases send stamps for that purpose.

"Amerika Ueber Alles."

can newspaper published by Mr. HER-MAN RIDDER remarked yesterday:

"It is well that the document carries Mr. BRYAN'S signature; otherwise it would have had every appearance of emanating either from London or from England's embassy at Washington. But English diplonot deny. For justification he points to the protests raised in London, which remain unregarded, because England, as Mr. BRYAN proclaims with open satisfaction

This is as good a text as another for n few crude remarks on the attitude which is coming to be habitual with many-we are glad to say not with all -of our friends and fellow citizens of German birth or recent ancestry. There more valuable and highly es its continued value depends somewhat ment the continued preponderance of the American side of the hyphen.

The grievance of Mr. HERMAN RID-DER and other "German-Americans' "neutrality" is not so much that this the discharge of its duties. State Department document has "every framed by its author and revisers to have every appearance of emanating either from Berlin or from Germany's American Government and people is absolute acquiescence in the German lation to the present struggle in Europe. Little by little the "German American," in many instances, is coming to forget that there is any sequel to his hyphen.

Now, "Deutschland ueber Alles" is a noble sentiment, a sentiment of legiti mate patriotism; admirable in its place, which happens to be in the hearts of the Kaiser's subjects whether where, provided that he conforms his tion, if he should attempt to persuade their supreme confidence in the genius a single American citizen, whether call. of KRUPP. ing himself German-American or not. that the proper motto for that Ameri- Wiesbaden before the war, talked with can chizen or any other was "Deutsch- great confidence of the result of an en-

American" propaganda, instituted by the said he, "will probably enter into this Emperor, carried on by various "Ger- Krupp gun material, which England man-American" organizations variously named, promoted by Dr. DERNBURG and the other hand, have vaunted their respondents of the American news made by any other Power, and they papers, and stimulated by more or less have made light of the Germans' estidisinterested journalists like Mr. Her. mate of their 12 inch gun. Remarkable MAN RIDDER and the clever people of Fatherland, has been to confuse the They have done better work with it minds of multitudes of American citi- than with the 12 inch gun. Thus the legiance. The natural sympathy of with the gun of larger calibre, as comrace and of association and of cher. pared with 651 points for the Dread- to set up an agitation for the extension

cases, but they illustrate the disposi-

25 peat, has no place in the lexicon of any the gunners made a hit with every 50 American citizen, whatever his racial sympathy and family tree. As a sub-All checks, money orders, &c., to be made stitute for that sentiment, so respect- the between Admiral Beatry's squaduation much better.

The Immigration Bill.

on his desk have invited the President's If our friends who favor us with manuscripts veto of that measure. The first is the lit- have been overcome only by extraordiand illustrations for publication wish to have eracy test. The selective process based nary superiority in marksmanship. Conon this offers no assurance that the good shall be admitted and the bad ex-Referring to the State Department's quantitative restriction. If we want to of the young British Admiral must be a way. The law seems to be firmly esclear and generally correct statement stop artificially the flow of immigra- bitter disappointment, of the American attitude toward all tion we should do it by a plain and belligerents alike, the German-Ameri. simple enactment. If we want only to bar the undesirable from our shores we should adopt a system that will disclose an applicant's natural capacity for citizenship, and not classify him according to the accident of his educational advantages.

The second clause which vitiates mats would probably have done it with the bill is that which bears the burmore skill than our Secretary of State ex- den of the meaningless phrase "conhibits. Remarkable is Mr. Bryan's pain- stitutional psychopathic inferiority." ful effort to show that the complaints of This conjunction of words means nothviolation of neutrality in favor of the Aling. Its sole claim to toleration is the lies are exaggerated or unproved, while he fact that to it has been arbitrarily at either. stance that several German reservists tached a significance which might as have been discovered in possession of well be connoted by the term "men-American passports to which they were tal X." It would unquestionably be If the union makes it a condition of of the United States army reserve on not entitled. That the many complaints the subject of dispute and confusion, membership that he abandon the em- a Friday. of English injury to our ocean trade are and by the time the statute became ef- ployer, he must comply. If he refuses, justified the Secretary, to his sorrow, can-fective, were it allowed to stand in its the union may cut him off. Conversely, if present form, a definition widely dif- the employer makes it a condition that ferent from that now tacked to it he shall leave the union, he must commight have been devised.

President Wilson has had no better discharge him. opportunity to exercise his constitupartment of the Government.

of Education.

We do not pretend to trace to one source the causes of all the acknowl- helpless to choose his own assistants. teemed element in our composite citi- edged weaknesses of the public educazenship; but we are bound to say that tion system in this town; weaknesses, Kansas statute which made it unlawwe are glad to say, which do not pre- ful for any one to coerce or influence vent that system from accomplishing another to make an agreement not to many admirable and highly creditable belong to a labor union as a condition results. But the manual just issued of employment. Fourteen States altoby the Board of Education discloses one potent disturbing factor in the mulwho think and talk like him about tiplicity of laws affecting that body in

The educational chapter of the Charter occupies in the pamphlet before us appearance of emanating either from ninety-seven pages, the constitutional London or from England's embassy at provisions relating to education require Washington" as that it has not been one page. The provisions of the educa- case of the closed shop. The attitude statutes relating to schools which must the open shop. be considered when the board transity they really want on the part of the pages for their setting forth. And are willing to work with non-unionists. with joy.

> ered, that the Board of Education at times seems to be entirely at sea in the on the employers' part. ordering of its policy?

Admiral Beatty's Victory.

The sea fight in the North Sea in which the Germans lost the armored cruiser Bluecher, the most powerful vessel of their navy after the group ing this country as Ambassador or offi- of battle cruisers, afforded a test of cial propagandist or private traveller, gun power, marksmanship and battle "Deutschland ueber Alles" is all right tactics that must be satisfactory to the for Count von Bernstorff, here or else- British and disappointing to the Germans. It is singular, but nevertheless true, that the Germans before the war practical activities in the interpretation considered the 870-900 pound projecof the idea to the requirements of inter- tile of their 12 inch gun as destructive national propriety. More than once at battle range as the 1,250-1,400 shell the Count has taken the benefit of the fired by the British 13.5 inch gun, notdoubt. "Deutschland ueber Alles" is all withstanding the fact that the burstright for Dr. Bernhard Dernburg, ing charge of the British 13.5 inch gun His special mission is to present the is one-third heavier than that of the German case with a view to winning of the four cruisers engaged in the German 12 inch. The Derfflinger, one moral support for it in America. He North Sea fight, carried eight 12 inch has performed this function with con- guns. Of the power of their 11 inch siderable ability, plausibility and tact, guns, of which the Seydlitz and Moltke, and he has kept his temper; he would two of the other battle cruisers enbe beyond his rights, beyond what is gaged, carried ten each, the Germans permissible for a guest of his descrip, also had an exaggerated idea, due to

Admiral Breusing, a retired officer, at a meeting of the Navy League at counter between the first line ships of Yet the whole effect of the "German- the two nations. "The German fleet," close action already possessing an advantage, due mainly to its excellent simply cannot equal." The British, on an innumerable staff of volunteer cor- 13.5 inch gun above the 14 inch gun scores have been reported in practice by the British with the 13.5 inch gun. zens as to the whereabouts of their al- King George V. has made 974 points

ished memories has been inflamed into nought, which led the list of battle- of any masculine privilege to the a fierce partisanship, in some cases ships using the 12 inch gun. Two even to the exclusion of the notion of other ships with batteries of 13.5 inch of women and girls will shrink as of primary obligation to the adopted guns, the Princess Royal and Monarch, old from the "big, big D." But there made 786 and 766 points respectively, are a few to whom the temptation of country and flag. THE SUN has actu- It is to be noted that the Lion, ally received letters from "German- which took such a prominent part lible, and unfortunately the aggressives Americans" avowing American citizen- in the sea fight in the North Sea, ship and yet declaring that American made a very low score with her of both sexes as it is. What is needed action fatally unfavorable to Ger- 13.5 inch guns, 334 points; and is a struggle for less strong language many's cause would result in civil war the Indomitable, another British among men. in this country. These are extreme cruiser engaged, also did poorly with her 12 inch guns in the practice, making but 481 points. Excellent work tion of so many worthy people to 1g. was done with 13.5 inch guns in annore the fact that there is no place for other gun laying test, of which we "Deutschland ueber Alles" on this side have this account: "In one case four 1 25 of the water and in American bosoms. successive shots were put through the of sixteen aeroplanes on board the "Deutschland ueber Alles," we re same hole in the target, and some of

round they fired," The British crews had a wonderful weapon in the 13.5 inch gun in the bat- aeronauts. able in its own proper quarter, we beg ron and the big German raiders, and Printing and Publishing Association at leave to offer to Mr. HERMAN RIDDER there were no less than thirty of these Nassau street, in the Borough of Man-tan, New York. President and Treasurer, Ham C. Reick, 170 Nassau street; Vice-fellow citizens the variant displayed at Royal. Add the eight 12 inch guns Edward P. Mitchell, 170 Nassau the head of this article. It fits the sitcon the New Zealand and Indomitable more Tampico will fall" he must be respectively, forty-six great guns in all, more hopeful than confident because and it is apparent that the Germans. with their eight 12 inch guns on the Derfflinger, ten 11 inch guns on the Two unreasonable and indefensible Seydlitz and Moltke respectively, and provisions of the immigration bill now twelve 8.2 inch guns on the Bluecher, sidering what the Germans thought about the big guns on their ships in exist, it is a cry as old as the first cluded from the United States. It is commission, and their satisfaction with project for elevated railroads in New a subterfuge designed to establish a their gunnery in practice, the victory

> The Employer, the Union and the Man. The effect of the Supreme Court deision in the labor case under the socalled coercion statute of Kansas simply puts the rights of all parties-emcepts or rejects its members on its own conditions. An employer engages his men or discharges them on his own conditions. The worker has the ut-

> If both the employer and the union are agreeable, he may adhere to both, ply. If he refuses, the employer may

The rule seems to be absolutely logtional function in the Legislative De- ical and ethical. It is in accord with the strict demands of fair play. It is not a blow at the reasonable operation One Thing That Ails the Department of the unions. It simply dissolves an alliance between unionism and the lawmaking power which left the employer

The decision draws the teeth of the gether have similar laws, so the decision will have potentially a sweeping effect. It must be remembered, however, that the extreme position assumed by the St. Louis and San Francisco Railway of Scott, Kan., in this case is very unusual, being the reversed law appertaining to the Board of of the employer who does not freely Education till twenty-nine pages. Other accept unionism is usually in favor of

This the unions habitually combat by acts its business require fifty-four the exclusion or expulsion of men who these statutes, as is the habit of such According to the reasoning of Justice enactments, overlap, contradict and Pitney such action would seem to be generally confuse each other in a man- prohibited from this time forward. ner calculated to fill a litigious person Thus, perhaps, the most important effect of the present decision may be in Is it a matter for wonder, when this the long run to promote by protecting mass of statutory enactment is consid- the open shop idea rather than to encourage the extreme policy of exclusion

No Compulsory Pardons.

The Supreme Court of the United States has once more solved a difficult situation by the application of the rule of reason. It has decided that the President could not impose upon a citizen an unsolicited pardon for offences for which he had not been indicted or convicted and which he may not even have committed.

This is unquestionably good law, since the Supreme Court says so. In addition it is good sense. The invention of the compulsory pardon added a new and most exasperating peril to life and character. A pardon implies an offence and so carries a stigma with it.

If it were competent for the Executive to inflict such an injury in order to carry out some purpose of his own. regardless of the desire or interests of the victim, a new and evil weapon would be placed in the hands of the Government and one of the highest rights of the citizen, the right of keeping his name clear of official condemnation save by due process of law.

would be filched from him. The present decision does not touch the main issue in the case of Mr. GEORGE BURDICK, formerly city editor, and Mr. WILLIAM L. CURTIN, a reporter, on the Tribune staff. These gentlemen in accordance with the ethics of jour nalism refuse to reveal for the use of the Federal District Attorney th source of certain information which they published. The question whether the confidential relation between newspaper and informant is inviolable, like that of lawyer and client or doctor and patient, remains unsettled.

It is a pity that scholastic authority should be found to justify the use of by girls and women 'swear words" Perhaps the middle West ruling that "damn" may properly supplant the upon sufficient provocation was not intended to be taken seriously. But it only needs a trifling start nowadays

stronger sex, as of late they love to seeming to be emancipated is irresist only too often set the pace. There is

the snakes of Brazil had cannibalistic tendencies.

The Turks may not be inconsolable over the sinking of their entire "fleet" steamer Georgios by the Russians near Sinope, Asia Minor, The Turks are such poor man-of-wars' men and have so little stomach for the sea that one can't imagine them as being dangerous

General VILLA has shown a good deal of skill as an organizer of troops, but when he turns prophet and announces that "San Luis Potosi will fall to-morrow or the day after and in a few days several of his ablest lieutenants have gone over to the enemy.

tion or disaster in New York any more than in London or Paris? Many hunwere at a disadvantage which could dreds operate daily in both cities without blockades and with a very small number of mishaps. As to the provision of new means of conveyance injuring financially those which already York. All experience points the other tablished that increase of traffic facilities multiplies traffic.

The fine professional indignation of an energetic lawyer who evidently has strong faith in the value of the pre-trial forces on the public attention the question whether free murder is the absolute and prescriptive right of any ployers, employees and labor unions-on woman, especially if she has attained to a basis of equality. A labor union ac- it through defiance of the social law.

Representative GARDNER of Massachusetts may not be able to induce the two army reservists living in California and conditions. The worker has the ut-most freedom in choosing between the but plates might be laid for the ten two, but he cannot force himself upon members of the reserve residing in New York, the two Pennsylvanians and one Indianian. The thirteen would probably all share his bounty, if he did not

Calls Wilson most narrow party man.

How unfair

THE NEW ART.

An Admirer of the Old Masters Speaks His Mind About It.

and sane art lovers formed a "strong arm squad" to do away with the imported stilly pictures and those of our American Imitators. We have too much of their worthless efforts, some utterly disgusting, right here in the metropolis. Even the present Academy exhibition has fallen a victim to the craze, and many of the dealinvite the artists to show their pue-perpetrations of pipe dreams without ers invite the artists to show their blushing.

Apologies of art are not art. At the schools the instructors teach the so-called modern art. What if this generation grows into a decadent art peiod, no one cares. The men whom the public put on a pedestal are not sincere.

The tendency of our artists shows streaks of decadence. It is noticeable ot alone in painting, but also in must and literature. What are the majority perity? Did not art reach its heights in the works of the old masters? To my the works of the old masters? To my idea modern art can only mean the treatment of new subjects in the grand, mas-

New York, January 25.

WAS ALBERT JUSTIFIED?

And Justified Even If He Could Have Foreseen the Consequences?

TO THE EDITOR OF THE SUN-Sir: The question suggested in your editorial artile to-day. "Was King Albert Justifled? is of surpassing interest, and of an in-terest by no means academic. The defence of Belgian neutrality and Belgian territory against ruthless inva-sion was of course the defence of Bel-gium's national honor. Yet it has re-sulted in ruin to that nation and in death thousands of Albert's subjects and un-

been justified even could be have fore-seen fully the terrible consequences to his country and his people? M. NEW YORK, January 25.

Commissioner Dawes and Dr. Stuart Paton's Testimony.

To THE EDITOR OF THE SUN-Sir: the interest of that accuracy for wi the interest of that accuracy for which is The Sun has earned so enviable a repu- of tion, may I make a correction'

In the report of the hearing before President Wilson on the immigration bill on January 22 it is said: "Dr. Stuart Paton of New York * * * declared illiterate immigration is bringing the standard of mentality in this ountry with startling rapidity.

In the first place Dr. Paton resides in Princeton, N. J., and not in New York. In the second place, as I read Dr. Paton's carefully prepared typewritten speech, and as I sat within three feet of him hen he delivered it, I am in a position state that not even the wildest flight the imagination could construe anyhing he said to have the remotest bearng upon the literacy test.

SPENCER L. DAWES.

ALBANY, January 25.

Children of the Dead. Five hundred and fifty orphan children mostly bables and all nameless, were brough here this afternoon from the quake area.— Table despatch from Rome.

Gone are the hearts that bore them, Gone with the dead and missed, Lost are the hands which soothed them, Still are the lips that kissed. Silenced the songs which lulled them, Sweet at the close of day,

Who is to plan their future?
Who is to teach them games? Who is to answer questions' Who is to give them names?

Where winds the path to-morrow Where runs the road next year? Who is to guide their footsteps Up through the hills from Here THAT AMAZING RULING.

Further Departmental Modification the Income Tax Regulations. The subjoined correspondence between a gentleman in New York and the Treasury

Department concerning the rules for computing the income tax is self-explanatory: August 20, 1914.

Hon. W. H. Osborn, Commissioner Inter-nal Revenue, Treasury Department, Washington, D. C.

Washington, D. C.

Sir: My attention has been called to regulation of your Department (T. D. 2005) which indicates the character of losses which may be deducted from gross income subject to the Federal income tax. I find in the regulation the following words: "Only those losses are deductible which are sustained during the tax year interesting the sustained during the tax year." 'in trade'—that is, the business which engages the time, attention and labor of any one for the purpose of livelihood, profit or improvement." I find 4n the profit or improvement." I find the same regulation the following words: "Losses sustained by individuals or corporations from the sale of or the deal-porations in personal or real property growings in personal or use of, or intering out of ownership or use of, or interest in such property, will not be deductible at all, unless they are incident of, connected with or grow out of the business. ness of the individual or corporation sus-

Applying these quoted clauses to indi viduals, they seem to indicate the that an individual may not deduct that an individual may not deduct from his gross income any loss sustained by dent to or connected with his business. It seems to follow that a lawyer, physi-

merchant, engineer or salaried man, seventh of those enrolled ever left the ke a few examples, would not be perto take a few examples, would not be permitted to deduct an actual loss sustained through bad investment. For instance, dry goods business in New York, but it is nevertheless as real a loss and as legitimate a loss as one that might result from the operations of his dry goods business.

A salaried man might deposit his savings bank and by the failure of that bank might incur a loss. The failure of the bank and the consequent loss to the depositor are not incident to or connected with that depositor's business, which is that of a salaried employee of the United States Government, let us say. Is his loss any the less a loss than one he would have suffered if his employer had failed to pay him a part of his agreed salary?

Illustrations might be multiplied, but every reasonable man knows, useless against a powerful disciplined force. But no army whatever of any size or any quality can prevent a blockade or the occupancy of important ports of our coast. Security against invasion and blockade, our safety, in a word, can only be assured by a navy, and this should be so powerful as to be absolutely preventive of attack.

And not only does a powerful navy assures safety, but it assures constant readiness, economy in upkeep, and, as said, economy most of all in pensions.

For a fleet of even eighty battleships to the Pennsylvania Station Messrs. dry goods business in New York, but it

does not say losses incurred by the indi-vidual "in [his] trade," profession, busi-

ness, calling or employment. The regulation in question apparently imits the word "trade" to mean the indi-fixed charges of future pensions.

I would put this first cost at business.

ings, among them the rather restricted one suggested above. It has a much broader meaning, and that broader meaning is doubtless the one intended to given to the word by the framers of the iaw.
The Standard Dictionary, Twentieth The Columbia Professor of Agriculture on

Century edition, 1903 (Funk & Wagnalls), defines the noun "trade" as follows: "2. Buying or selling for gain or as a means of livelihood; mercantile traffic; commerce; hence, any individual bar-

individual can enter into, whether that bargain be a part of, incident to or con-nected with his regular trade, calling, profession or employment or wholly dis-

as incident to or connected with the prac-

ce of his profession or "trade."
Is this what the regulation means?
I shall value your reply and I remain.
Yours very truly, (Signed) -

TREASURY DEPARTMENT,

person rendering the return. allowable deduction, however, must be actually sustained and determined during the tax year for which the deduction is sought to be made and must be the result of an actual, a completed, a poultry expert. New York State Depar closed transaction.

Therefore, in the case cited by you in which a New York dry goods merchant invests in Chicago real estate which he street and Broadway. O. S. Moro sells at a loss, the loss sustained by him through the purchase and sale of the said property, if purchased on or after March 1, 1913, may be claimed as an allowable

Deputy Commissioner.

The Case of the New Haven Share holders.

TO THE EDITOR OF THE SUN-Sir: 'The factor that determines whether there will

end of the year?

If the Treasury Department rules were

in harmony with old established book-keeping methods, the agents of the Reve-nue Bureau could check up any one's books in one-twentieth of the time re-quired to check up a return made under present Department rulings.

Does it not approach the point of ab-Does it not approach the point of absurdity to say that those who pur-chased New Haven stock at \$150 a share

and still hold the stock have not made

a real loss? Suppose that each and every stock-nolder had tried to avail himself of the only possible escape the Department of fers him from paying an income tax, when he has had only loss, and had tried to sell his stock. In such an event the stock would probably have been forced down to \$25 instead of \$55 a share. His loss would have been tremendously increased, but he would not then have had to swear that his net in-come was, say, \$10,000, when, in fact,

his loss was, say, \$20,000.

In a series of years there should be as many ups as downs. The time will come when the European-Africano-Asiatic war will cease, and (perhaps with less assurance) we may assume the time will come when our present Government

or its successor will cease batting big business, and then all securities will rise and the Government tax receipts will materially increase, that is, if assessed

on a basis of ascertaining income used for ages by the business world.

The obvious intent of the law is to tax net income. When the value of one's property decreases more during the tax rear than it appreciates, he has no nonecome.

EMERSON MCMILLIN.

FOR NATIONAL DEFENCE.

TO THE EDITOR OF THE SUN-Sir: AS

Admiral Chadwick Tells Why a Great Navy, Not a Great Army, Is Needed.

RAMSEY, N. J., January 24.

subject of national defence, I beg to offer some views as to the method of arriving at completeness at least cost. If there is any absolute fact it is a charge that the Fifth Avenue Coar that our pension laws prohibit the employment of a large army in war, unless e propose to risk bankrupting the nation. To saddle ourselves with the pensions of, say, 2,000,000 men, in addition to the pensions amounting now to nearly \$200,000,000 a year for the remnants of the army of the civil war and for the comparatively few of the Spanish war, is from an economic view an

impossible thing to contemplate. men employed in the 113 days war with Spain, though not more than a seventh of those enrolled are than a unless that loss was directly inci- paid over \$43,000,000 in pensions for the

What I am about to suggest does not through bad investment. For instance, a merchant engaged in the dry goods business in the city of New York might make an investment of the profits previously made in and withdrawn from his dry goods business in real estate in the city of Chicago, and might be forced to sell that investment at a loss. It is certainly not a loss incident to or connected with his dry goods business in New York, but it

his agreed salary?
Illustrations might be multiplied, but the above are sufficient.
The law permits the individual to deduct losses incurred "in trade." The law bination against us, would require but about 120,000 men and the first cost of raising our fleet to such a level would be but a bagatelle compared with the

I would put this first cost at \$600,-000,000, the equivalent roughly of The noun "trade" has different mean-igs, among them the rather restricted payments.

The noun "trade" has different mean-payments.

The payments.

The contraction of our present pension payments.

The payments of our present pension payments. NEWPORT, R. I., January 24.

FOR THE UNEMPLOYED.

Farm Work as a Resort and Resource.

TO THE EDITOR OF THE SUN-Sir: I have read with real interest the article mmerce; hence, any individual barini."

Trade" in its broad sense, which is the solid gitzens of this city might well take war. His Mind About It.

To the Edition of The Sun—Sir: It is only sense which may justly be given to only sense which may justly be given to the word as used in this law, means therefore any legitimate bargain that an individual can enter into, whether that about the city might turn their attention very properly to matters that relate to farming.

In many parts of Europe it is said

farmers do not take kindly to any move-If a lawyer made in any taxable year a profit out of an "individual bargain" in real estate, that profit would be taxable as operators of land. This condition does not be in the profit would be taxable as not real estate. part of his income, but if he made a loss on another "individual bargain" of pre-cisely the same character he may not de-duct that loss because it was not incurred come of the companies of th Out in the open country, how ever, there is room for the man or woman, or man, woman and family, willing to invest means, time and good will in inten-

For the unemployed this is a period of resting on the oars. Favorable work weather here in the city may come soone TREASURY DEPARTMENT,
WASHINGTON, August 24.

Income Tax.
Sir: This office is in receipt of your letter of August 20, 1914, in which you request information in reference to losses sustained by individuals or corporations from the sale of or dealings in personal the many who know country and farm. terly style. All the so-called "new art" is the outcome of the incompetence and indolence of the workers. We might as well classify most of the "new" painters as daubers, ugligraphists, crazy quiltists, childchromists. It is rare to find any one who has anything in him of the renergies one puerillities and psychopathic nightmares the artists will gradually forget what true art means and become oblivious of the means to attain high art.

Louis M. Elishemius, M. A.

New York, January 25.

"We do not question the purity of might study the outlook to farming; but the many who know country and farm ingith study the outlook to farming; but the many who know country and farm ingith study the outlook to farming; but the many who know country and farm ingith as a condition of their youth might with advantage rediscover the "new," the "scientific" agriculture. A casual study by some people of the possibilities of back yard farming in the commuting zone may make unnecessary at this time an attempt to break with work ideals. Back yard farming has among other things this in preted to mean that losses actually sustained during the year, as a result of any incurred in trade, " is interpreted to mean that losses actually sustained by individuals or corporations from the sale of or dealings in personal to that the many who know country and farm ingith study the outlook to farming; but the many who know country and farm ingith study the outlook to farming; but the many who know country and farm ingith study the outlook to farming; but the many who know country and farm with advantage rediscover the "new," the "scientific" agriculture. A casual study the outlook to farming; but and countries of the many who know country and farm with advantage rediscover the "new," the "scientific" agriculture. A casual study the outlook to farming; but and countries of the many who know country and farm life as a condition of their youth might with advantage rediscover the "new," the work in reply you are advised as follows:

"New Tork in trade,

gain or profit would be income subject to the income tax, are held to be "losses in curred in trade," and the amount thereof may be claimed as an allowable Much solid instruction in regular farm deduction, even though the said losses projects such as poultry, vegetable, fruit, arose from investments or transactions dairy and hog farming is offered free. A not connected with the regular trade, course of fifteen free public lectures, accalling, profession or employment of the companied with free conference hours, is offered by Columbia University cooperatallowable deduction, however, the loss must be actually sustained and determined to Agriculture. The second lecture, "Eswill be given by Mr. Robert P. Trask, poultry expert, New York State Depart-ment of Agriculture, on Friday, January merhorn Hall, Columbia University, 116th street and Broadway. O. S. Morgan,

Professor of Agriculture. New York, January 23.

The Income Tax and the Ship Purchase BIII.

TO THE EDITOR OF THE SUN-Sir. Kindly accept the gratitude of one American citizen for your prompt and vigorous championship of the rights of the peo-

Never in recent years have the people at large so badly needed a fearless and have made up correct balance sheets by adding for increases and deducting for decreases in value. Oath must be made to the correctness of all income tax returns.

Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. Never in recent years have the people at large so badly needed a fearless and tricless champion of their rights. It is understood that Costa Rica is prepared to accept Secretary Bryan's offer and negotiate a treesty. Secretary Bryan holds that it is the part of wisdom for the United States as rights.

The average man to-day is too hopelessly disgusted to raise his voice in pro-test at the injustice imposed upon him from Washington from the fountain head of trouble to the majority power of

May THE SUN keep on the watch and carry carry on its good work, looking justice for the people.

What Would Five Dollars Be Worth? To THE EDITOR OF THE SUN-Sir: If Mr. Henry Ford should give a job to-morrow, at \$5 a day, to every man, woman and child in these United States. how much buying power would there be in \$5? J. HEMSBY JOHNSON.

BALTIMORE, January 25.

Without your coat on step out doors
And let the cold blow through you;
Then take some coffee, hot, with bread,
To see what good they'll do you; If after that the bread line seems

A worthy institution A little contribution.

"TRACTION TRUST

Lawyers for New Concern Call Old Line Stopgap for Interborough.

PENNSYLVANIA ALLY

Reasons why the use of motor buse New York streets should be extended an Company is trying to enlarge and perper ate a monopoly that it formerly held i law are set forth in a brief submitted to the franchise committee of the Hoar Estimate by Bainbridge Colby and W iam R. Willeox, as counsel for the N York Motor Bus Company. This corpotion is one of several which have aske the city for franchises.

Until the law was changed so as to admit of competition, largely through the to amplify its service or even to cover the contingencies of future surface compet

to the Pennsylvania Station Messrs. Colby and Willcox say:

"Not dwelling for a moment upon the absurdity of a great railroad trying to isolate itself from contact with the travelling public, we merely mention in passing that there is a very suggestive interlocking of directors between the Pennsylvania Railroad and the Interborough Railway Company of this city which in turn controls the New York Transportation Company, which in turn controls, through stock ownership, the Fifth Avenue Coach Company. It is apparently the design of this astute and somewhat adroit monopoly to appropriate the heart of the motor bus transportation field, while leaving to its competitors the empty privilege of spending their capital and wasting their energies in operating buses around the unprofitable perighery of the rich central district occupied by the

Fifth Avenue Coach Company Residents of Park avenue have informed Board of Estimate that they don't want motor buses.

"The Park avenue protest," says the brief, "is the centuries old protest against all change and innovation. These ex-cellent gentlemen will find their property enhanced by a bus line on Park avenue

ATTACKS MAYOR ON SALOONS.

League Writes to Governor-Will Demand Woods's Removal.

The fact that investigators employed by the Anti-Saloon League assert found 721 violations of the liquor law 747 saloons and restaurants h Sunday has prompted William H. son State superintendent of the league, to vest means, time and good will in intensive or extensive, specialized or general farming.

For the unexployed this is a period of the removal of Police Commissioner the removal Woods. Mr. Mr. Anderson urges the Gov Favorable work ernor to investigate the entire Police De

temperance cause, but it is not a question of what he wants, but of what is his duty "The Mayor claims that he has elimit nated saloon graft among the police. But he has done it, if at all, by consenting to nullification of the law. A saloon keeper would be foolish to pay the police for the privilege of violating the excise law when the Mayor grants that privilege without

BRYAN AFTER MORE TREATIES. Wants Additional Land on Nicaragnan Canal Route.

payment.

WASHINGTON, Jan. 25 .- Secretary Bryan explained to callers to-day the position of the State Department in regard to laims presented by Costa Rica, Salvado and Honduras in pending treaty with Nicaragua. This treaty provides that for \$3,000,000 Nicaragua o give the United States an option the Nicaraguan interoceanic canal route a naval base site on the Bay of Fonseca and Big and Lattle Corn islands. championship of the rights of the perple through your editorial columns.

How vitally necessary in a time like
the present is yeur prompt exposure of
the latest and most unjust ruling on the
similar treaties providing for the put
similar treaties providing for the put
similar treaties providing for the put The Secretary said that from the first

of purchase and the sale.

Market rates of most securities are accessible to all; none need be ignorant. Cannot these same market rates determine whether the unsold securities are of increased or of decreased value at the end of the year?

In the falles income tax law.

What a feeling of safety follows your sane and just arraignment of the follies and the danger to this country's hereto-fore highly honored position among nations contained in the villainous ship purchase bill.

Never in recent years have been and Salvador, have part of their honored and Salvador, have part of their honored. Never in recent years have the people and Salvador, have part of their bound

> owner of the Panama Canal to ass to itself control and use of the Nicar-aguan canal route. Proposals of European combinations to purchase the rights to

some anxiety here and have been a tinual cause of agitation in Central ica. These suggestions would end if nding treaty were ratified. Mr. Bryan also regards the naval base ite and the two islands which Nicaragus

Nicaraguan route have repeatedly caused

CONVICTS HOLD ELECTION

Ossining, N. Y., Jan. 25.—The 1.599 inmates of Sing Sing voted to-day for executive members of the Golden Rule Brotherhood and for five trial judges w are to determine all matters per to violation of prison rules. The took place between 8 A.M. and 3 In accordance with a custom estable by Warden Thomas Mott Osborne names of candidates for the exe committee and trial judges were not made